

~~Voucher~~ at bottom of page.

Installment 1 – ~~Due~~ by the 15th day of the 4th month of tax year. When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

If no payment is due, do not mail this form.
EFT TAXPAYERS: DO NOT MAIL THIS FORM.

WHERE TO FILE: Make check or money order payable to the "Franchise Tax Board." Write the corporation number, ~~applicable taxable year~~, and Form 100-ES on the check or money order. Detach ~~voucher~~ below. Enclose, but do **not** staple, payment with ~~voucher~~ and mail to:

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0531

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

✂ — DETACH HERE — — — — — IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM — — — — — DETACH HERE — — — — — ✂

TAXABLE YEAR

~~Voucher 1~~
CALIFORNIA FORM

2008 **Corporation Estimated Tax**

100-ES

~~Voucher~~ at bottom of page.

Installment 2 – ~~Due~~ by the 15th day of the 6th month of tax year. When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

If no payment is due, do not mail this form.
EFT TAXPAYERS: DO NOT MAIL THIS FORM.

WHERE TO FILE: Make check or money order payable to the "Franchise Tax Board." Write the corporation number, ~~applicable taxable year~~, and Form 100-ES on the check or money order. Detach ~~voucher~~ below. Enclose, but do **not** staple, payment with ~~voucher~~ and mail to:

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TAXABLE YEAR

2008 **Corporation Estimated Tax**

~~Voucher 2~~
CALIFORNIA FORM

100-ES

~~Voucher~~ at bottom of page.

Installment 3 – ~~Due~~ by the 15th day of the 9th month of tax year. When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

If no payment is due, do not mail this form.
EFT TAXPAYERS: DO NOT MAIL THIS FORM.

WHERE TO FILE: Make check or money order payable to the "Franchise Tax Board." Write the corporation number, ~~applicable taxable year~~, and Form 100-ES on the check or money order. Detach ~~voucher~~ below. Enclose, but do **not** staple, payment with ~~voucher~~ and mail to:

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TAXABLE YEAR

~~Voucher 3~~
CALIFORNIA FORM

2008 **Corporation Estimated Tax**

100-ES

~~Voucher~~ at bottom of page.

Installment 4 – ~~Due~~ by the 15th day of the 12th month of tax year. When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

If no payment is due, do not mail this form.
EFT TAXPAYERS: DO NOT MAIL THIS FORM.

WHERE TO FILE: Make check or money order payable to the "Franchise Tax Board." Write the corporation number, ~~applicable taxable year~~, and Form 100-ES on the check or money order. Detach ~~voucher~~ below. Enclose, but do **not** staple, payment with ~~voucher~~ and mail to:

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TAXABLE YEAR

~~Voucher 4~~
CALIFORNIA FORM

2008 **Corporation Estimated Tax**

100-ES